

1940

Twenty-Fourth Annual Report of the Municipal Officers of the Plantation of Monhegan Maine for the Year Ending February 10th 1940 And Report of the Superintendent of Schools

Monhegan Plantation (Me.)

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**TWENTY-FOURTH ANNUAL REPORT OF THE
MUNICIPAL OFFICERS**

OF THE

**PLANTATION OF MONHEGAN
MAINE**

For The Year Ending February 10th

1940

**AND REPORT OF THE
SUPERINTENDENT OF SCHOOLS**

**THE 100th ANNIVERSARY
Of The
FIRST TOWN MEETING**



BOOTHBAY REGISTER PRESS

- BOOTHBAY HARBOR, MAINE

MAR 19 1940

PLANTATION OFFICERS FOR YEAR 1939-1940

Moderator

LINWOOD A. DAVIS

Plantation Clerk

CLARA R. BURTON

Assessors

EARL S. FIELD

ERNEST G. WINCAPAW

J. A. STEVENS

Treasurer

EMMA FIELD

Tax Collector

VIRGINIA L. DAVIS

School Committee

ERNEST G. WINCAPAW

VIRGINIA L. DAVIS

CLARA R. BURTON

Road Commissioner

LINWOOD A. DAVIS

Health Officer

FRED L. TOWNSEND

Fire Warden

J. A. STEVENS

Constable

FRED L. TOWNSEND

183961

Surveyor of Wood and Lumber
OSCAR E. BURTON

Harbor Masters
LAURICE NICHOLSON ALPHONSO SPEED

Superintendent of Schools
HAROLD B. CLIFFORD, Boothbay Harbor, Maine*

*NOTE: Superintendent of Schools is not elected but is appointed by the School Committee of a Union of Towns.

REPORT OF 1938 AUDIT

August 4, 1939

Mr. Earl S. Field, Chairman

Board of Assessors,
Monhegan, Maine

Sir:—

I have examined the records of Monhegan Plantation for the fiscal year 1938. At the close of that year, Feb. 10, 1939, the plantation was in excellent financial condition. There was a surplus of approximately \$2000 as shown by the accompanying balance sheet. This surplus is represented mostly by cash in the bank.

Collections of taxes have been good and the plantation has generally been careful in the expenditure of money. Most of the accounts overdrawn had been carried with balances forward and the overdrawing was the result of failure to appropriate anything.

It has been recommended that, in accordance with present regulations for municipal accounting, overdraft and balances be carried forward only in those accounts where required by law. (Common and High Schools but not School repairs or insurance). The accounts have been so set up for the 1939 fiscal year. It is hoped that this will give a better idea as to whether the plantation is living within its income. If balances are carried forward, it means that that amount of cash in the bank has been marked for spending. Appropriations represent money received or to be received from taxes. When money from the bank and from taxes are mixed it is not easy to know where the plantation stands financially.

If there is net overdraft at the end of the year, it

is suggested that the plantation appropriate for it.

The voters and assessors of the plantation deserve much credit for their care in appropriations and expenditures, and it is to be hoped that this care will be continued.

Respectfully submitted,

JOHN R. PERKINS.

(NOTE: The above together with comparative balance sheet, summary of accounts and proof of change in surplus is required to be published along with the town report (P. L. 1939). Please mention that it will be for the year previous to the rest of the report.)

COMPARATIVE BALANCE SHEET
Of Monhegan Plantation for Fiscal Year, 1938

ASSETS	Start	Close
Cash	\$2,052.08	\$2,261.05
Impounded Cash (Augusta Trust Co.)	1,303.24	1,251.11
Uncollected Taxes (1938 Tax)		3.00
Tax Deeds	163.84	55.30
Tax Liens (1938 Tax)		28.84
Town Property (Reserved)	4,155.00	4,045.00
	<hr/>	
Total Assets	\$7,674.16	\$7,644.30
 LIABILITIES		
Reserve for Impounded Cash	\$1,303.24	\$1,251.11
School Balance Forward	170.65	112.10
Fire Equipment Fund, Balance Forward		237.20
Town Property (Capital Surplus)	4,155.00	4,045.00
Surplus	2,045.27	1,998.89
	<hr/>	
Total Liabilities	\$7,674.16	\$7,644.30

SUMMARY OF UNEXPENDED and OVERDRAFT BALANCES

	Overdrafts	Unexpended
Supplementary Tax		\$ 13.86
Interest on Taxes		1.46
Excise Tax		98.54
Discounts and Abatements	101.73	
Interest on Tax Liens and Deeds		6.25
Roads		65.26

Mother's Aid		67.50
Plantation Expenses		21.70
Supt. of Schools	13.17	
Plantation Landing		164.01
Plantation Reports	7.80	
First Aid Medical Supplies		1.69
Fire Fund	11.38	
School Repairs	58.97	
Contingent	46.20	
Plank Walk	19.55	
Cemeteries	79.98	
Removal of Garbage	200.00	
		<hr/>
Total	\$538.78	\$440.27
Net Overdraft		98.51
		<hr/>
		\$538.78

PROOF OF CHANGE IN SURPLUS DURING
YEAR 1938

Surplus Start of 1938	\$2,045.27
Add - Reduction in Reserve for impounded cash	52.13
<hr/>	
Sum	\$2,097.40
Less - Net Overdraft for year	98.51
<hr/>	
Surplus at close of 1938	\$1,998.89

ASSESSORS' REPORT

OF VALUATION, APRIL 1st, 1939 MONHEGAN PLANTATION

Real Estate, Resident	\$71,240.00	
Real Estate, Non-Resident	93,085.00	
Total Real Estate		\$164,325.00
Personal Estate, Resident	\$1,271.00	
Personal Estate, Non-Resident	100.00	
Total Personal Property		1,371.00
Grand Total Amount		\$165,696.00
Total Value of Land	\$ 43,020.00	
Total Value of Buildings	121,305.00	
Total Amt. Land and Buildings		\$164,325.00
Stock in Trade, 2	\$575.00	
Shipping Tons, 43	471.00	
Musical Instruments, 13	325.00	
Total Amt. Personal Property		1,371.00
Grand Total Amount		\$165,696.00
No. of Polls Taxed	39	
No. of Polls not Taxed	9	
Rate of Taxation	.028	

ASSESSMENTS

State Tax	\$1,248.56
County Tax	540.58

Town Appropriations	2,921.38
Overlay	45.96

Total Assessments	\$4,756.48
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Note: The Overlay Tax is the amount of tax assessed so that the rate will come out the whole number of mills but it may legally be any amount determined by the Assessors up to 5 per cent of tax assessed.

AMOUNT OF TAXES

Tax of Personal and	
Real Estate	\$4,639.48
Poll Tax	117.00

Total Tax	\$4,756.48
Supplementary Tax	10.22

Total Tax Committed Collector for Collection	\$4,766.70
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NOTE: The Supplementary Tax may be assessed on property previously irregularly assessed or omitted from an assessment (See P. L. 1939).

PLANTATION APPROPRIATIONS FOR YEAR 1939

Schools	\$1,150.00
Roads	600.00
Plantation Expenses	550.00
Superintendent of Schools	250.00
Disposal of Garbage	225.00
Town Reports	60.00

Island Cemetery	75.00
Fire Fund	11.38
<hr/>	
Total Appropriations	\$2,921.38

LIST OF RESIDENT TAXPAYERS

Value of Real and Personal Estates and Amount of
Taxes Assessed on same including Polls as
appears on Inventory May 5, 1939

	Value Real Est.	Value Pers'l Est.		Tax on Real	Tax on Pers'l	Total Tax
	\$	\$	Ex.	\$	\$	\$
Acorn, Ira E.						
Erackett, Ernest A. Est.	1225.	25.		34.30	.70	35.00
George F. Est.	11.50.	25.		32.20	.70	32.90
Kate F. Est.	1000.			23.00		28.00
Lorimer E	975.	325.	3.00	27.30	9.10	39.40
Baldwin, Sidney	3180.	25.		89.04	.70	89.74
Brown, Alice A. Est.	900.			25.20		25.20
Archibald Est.	950.			26.60		26.60
Burton, Oscar E.	500.		3.00	14.00		17.00
Carver, Everett			3.00			3.00
Chadwick, Alice M.	1475.			41.30		41.30
Raymond J.		221.	3.00		6.18	9.18
Chase, Mary M.	850.			23.80		23.80
Colomy, Hiram E.			3.00			3.00
Nellie	1550.			43.40		43.40
Connaway, Jay H.			3.00			3.00
Cushman, Harvey M.	275.		3.00	7.70		10.70
Davis, Calvin V.	825.		Ex.	23.10		23.10
Daniel M. Est.	1210.			33.88		33.88
Ford W.	975.	160	3.00	27.30	4.48	34.78
Ford W. and Lulu E.	300.			8.40		8.40

Irene	150.			4.20		4.20
Josephine F.	3400.			95.20		95.20
Leslie P.	14.50		3.00	40.60		43.60
Manville W.	450.		3.00	12.60		15.60
Linwood A.			3.00			3.00
Walter S.	1300.	25.	Ex.	36.40	.70	37.10
Day, Ferdinand L.		90.	3.00		2.52	5.52
Dyer, Charles G.			3.00			3.00
Nettie M.	650.			18.20		18.20
Everett, Geo. C. Est.	195.			5.46		5.46
Field, Earl S.	2035.		3.00	56.98		56.98
Foss, Vinal A.		25.	3.00		.70	3.70
Green, Geo. A. Est.	375.			10.50		10.50
Gummere, John W.	9.25		3.00	25.90		28.90
Hudson, E. F. Est.	1195.	25.		33.46	.70	34.16
Mazzoline, Eugene J.			3.00			3.00
McClain, Eldorus	975.		3.00	27.30		30.30
Nicholson, Elva B.	9100.			254.80		254.80
Laurice C.	175.		3.00	4.90		7.90
Nunan, Richard			3.00			3.00
Odum, Douglas			3.00			3.00
Harry			3.00			3.00
Sidney A.	1200.		3.00	33.60		36.60
Orne, Maynard A.	475.		3.00	13.30		16.30
Partridge, Ida E.	825.			23.10		23.10
Perkins, Harry H.			3.00			3.00
Phillips, Raymond			3.00			3.00
Pierce, Elizabeth W.	1750.			49.00		49.00
Geo. W.	500.		Ex.	14.00		14.00
Isabel and Angeline						
C. Nunon	10950.	25.		306.60	.70	307.30
Mary Ellen Est.	240.			6.72		6.72
Frank C.	2700.		Ex.	75.60		75.60
Starr McGregor			3.00			3.00
Proper, Ida S.	900.			25.20		25.20

Fyle, James M.	3200.		3.00	89.60		92.60
Remick, Raymond			3.00			3.00
Richards, Dexter L.			3.00			3.00
Hannah E.	400.			11.20		11.20
Singer, Floyd E.			3.00			3.00
Smith, Geo. E.			Ex.			Ex.
Sarah M. Est.	100.			2.80		2.80
Speed, Alphonso	750.		Ex.	21.00		21.00
Stanky, Dwight F.	825.		3.00	23.10		26.10
Henry M.	975.		3.00	27.30		30.30
William S.	1275.	25.	Ex.	35.70	.70	36.40
W. S. and I. T.	375.			10.50		10.50
Sterling, S. W. Est.	625.	25.		17.50	.70	18.20
Stevens, Lydia C.	460.			12.88		12.88
Marie M.	380.			10.64		10.64
Joseph A.			3.00			3.00
Townsend, Fred L.	150.	250.	3.00	4.20	7.00	14.20
Josephine A.	20.			.56		.56
Wallace, Ellsworth H.	850.		3.00	23.80		26.80
White, Isaac J. Jr.			3.00			3.00
Wincapaw, Ernest G.	800.		3.00	22.40		25.40
Everett L.	325.		3.00	9.10		12.10
Frank	475.		Ex.	13.30		13.30

LIST OF NON-RESIDENT TAXPAYERS

Value of Real and Personal Estates and Amounts of
Taxes Assessed on same as appears on
Inventory May 5, 1939

	Value	Value			
	Real	Pers'l	Tax on	Tax on	Total
	Est.	Est.	Real	Pers'l	Tax
Abbott, Edgar	\$ 50.	\$	\$ 1.40	\$	\$ 1.40
Arnold, Weld	300.		8.40		8.40

Augusta Trust Co.	1025.	28.70	28.70
Barker, Alice M.	1925.	53.90	53.90
Bates, Helen M.	750.	21.00	21.00
Bingham, H. H. C.	1200.	33.60	33.60
Blace, Douglas	1500.	42.00	42.00
Eogdanove, A. J.	650.	18.20	18.20
Pearl	50.	1.40	1.40
Brackett, Courtland A.	1050.	29.40	29.40
Edward F. Est.	200.	5.60	5.60
Bright, Mrs. Robt. Est.	1850.	51.80	51.80
Bussey, Gertrude T.	1560.	43.68	43.68
Cabot, Caroline A.	2485.	69.58	69.58
John	605.	16.94	16.94
Chase, Richard D.	760.	21.28	21.28
Chamberlain, Mrs. M.	1100.	30.80	30.80
Cobb, Wm. Est.	1300.	36.40	36.40
Cochrane, Constance	2000.	56.00	56.00
Dunbar, Elizabeth W.	1050.	29.40	29.40
Jessie A.	750.	21.00	21.00
Ebert, Charles H.	1000.	28.00	28.00
Edison, Theodore M.	600.	16.80	16.80
Edwards, Edw. B. Est.	600.	16.80	16.80
Emerich, Frederick	120.	3.36	3.36
Farrell, William	800.	22.40	22.40
Fite, Warner	825.	23.10	23.10
Fuller, Alfred	1125.	25. 31.50	.70 32.20
Gales, Weston	150.	4.20	4.20
Gleason, Mrs. Clark	60.	1.68	1.68
Goodwin, Pauline	120.	3.36	3.36
Ham, Mable	40.	1.12	1.12
Hamilton, May C.	100.	2.80	2.80
Hartman, E. M.	50.	1.40	1.40
Hebbard, Leota	100.	2.80	2.80
Hekking, Wm.	1220.	34.16	34.16
Hodgkins, Fred F.	300.	8.40	8.40

Holden, Elinor Irwin Est.	5325.		149.10		149.10
Hovey, Wm. Est.	60.		1.68		1.68
Howland, Ethel	1400.		39.20		39.20
Huntington, Maud M.	100.		2.80		2.80
Hutchins, Mildred B.	660.		18.48		18.43
Jackson, Lucy E.	60.		1.68		1.68
Jenney, E. C. Est.	350.		9.80		9.80
E. C. and C. F. Est.	4790.		134.12		134.12
Kelsey, Mary	1025.		28.70		28.70
Kent, Sarah H.	675.		18.90		18.90
Knowlton, Maud B.	1000.		23.00		28.00
Lee, Gerald Stanley	1475.	25.	41.30	.70	42.00
Lewis, Mary Est.	100.		2.80		2.80
Lotz, Mrs. Louise	75.		2.10		2.10
Lamburton, Helen M.	60.		1.68		1.68
Makarove, Alda A. and Alexander G.	550.		15.40		15.40
Mason, Mary T.	1225.		34.30		34.30
McKown, Alice K.	450.		12.60		12.60
F. H.	100.		2.80		2.80
Mcri, Helen	60.		1.68		1.68
Moore, Geo. H. Est.	1150.		32.20		32.20
Mortimer, Bessie A.	2025.		56.70		56.70
Mignonette S.	100.		2.80		2.80
Nelson, Elise	3400.	25.	95.20	.70	95.90
Nichols, Mary	450.		12.60		12.60
Nugent, Phyllis B.	900.		25.20		25.20
O'Kane, Eline	1950.		54.60		54.60
Palmer, Albert R.	1725.		48.30		48.30
Parker, Mabel K.	75.		2.10		2.10
Parsons, Mary	2185.		61.18		61.18
Partridge, Margaret	495.		13.86		13.86
Perrine, Martha J.	675.		18.90		18.90
Peterson, Andrew Est.	10.		.28		.28
Pettingill Arthur G.	50.		1.40		1.40

Retts, Lois B.	610.	17.08	17.08
Peirce, Arthur W. Est.	2850.	79.80	79.80
Portland Wharf and Land Co.	150.	4.20	4.20
Porter, E. L. Est.	50.	1.40	1.40
Randall, Asa G.	60.	1.68	1.68
Reed, Alfaretta A.	120.	3.36	3.36
Rice, Mabel K.	100.	2.80	2.80
Rothrock, Elizabeth M.	60.	1.68	1.68
Harry A.	60.	1.68	1.68
Joseph T.	60.	1.68	1.68
Schneider, Theo.	1025.	28.70	28.70
Selfridge, Russell	100.	2.80	2.80
Silber, Minnie W.	1770.	49.56	49.56
Slayton, Doris A.	550.	15.40	15.40
Starks, Molly	600.	16.80	16.80
Starling, Moses Est.	500.	14.00	14.00
Joseph Est.	500.	14.00	14.00
Stevens, E. L. Heirs	90.	2.52	2.52
Strekaloosky, Anna O.	1950.	54.60	54.60
Studley, Geo. W. C.	365.	10.22	10.22
Ethel M.	365.	10.22	10.22
Chas. A. Heirs			
To Harold Jones	365.	10.22	10.22
Swett, Alice M.	550.	15.40	15.40
Taylor, Warner	775.	21.70	21.70
Timson, Verona S.	1520.	42.56	43.26
25.		.70	
Tredwell, Ruth	1600.	44.80	44.80
Tucker, Louise	60.	1.68	1.68
Tupper, C. R.	150.	4.20	4.20
Tweedy, H. H.	100.	2.80	2.80
Underhill, E. P.	1415.	39.62	39.62
Dorothy B.	1200.	33.60	33.60
Varnum, Marion K.	1225.	34.30	34.30
Vaughan, Elizabeth	775.	21.70	21.70
Watts, Oliver P.	385.	10.78	10.78

Weidensall, Jean	1420.	39.76	39.76
Welch, M. J.	1900.	53.20	53.20
Wells, Jaunita D.	460.	12.88	12.88
Witham, Rose Est.	1625.	45.50	45.50
Woods, Katherine W.	1525.	42.70	42.70

APPROPRIATION ACCOUNTS

GENERAL GOVERNMENT

Receipts:

Appropriation	\$610.00
Overlay	45.96
Bank Stock	21.60
Mabel Parker Tax Lien	3.73
Dog License Refund	11.91
On Acct. Archibald Brown Tax Deed	20.00
	<hr/>
	\$713.20
Feb. 10, 1940 Overdraft	125.82
	<hr/>
	\$839.02

TOWN OFFICERS' SALARIES

Selectmen's Warrants:

Linwood Davis, Moderator	\$ 5.00
Emma Field, Treasurer	75.00
Virginia L. Davis, Tax Collector	100.00
Earl S. Field, Ch. Assessor	125.00
Ernest G. Wincapaw, Assessor	25.00
J. A. Stevens, Assessor	25.00
Clara R. Burton, Clerk	35.00
Fred L. Townsend, Constable	10.00
Fred L. Townsend, Health Officer	10.00
J. A. Stevens, Fire Warden	10.00
Earl S. Field, Tending Election	4.00
Ernest G. Wincapaw, Tending Election	4.00
J. A. Stevens, Tending Election	4.00

Clara R. Burton, Tending Election	4.00
Helen Stevens, Ballot Clerk	4.00
Dexter Richards, Ballot Clerk	4.00
	<hr/>
	\$444.00

CONTINGENT And ADMINISTRATIVE EXPENSES

Selectmen's Warrants:

Officers' Expenses	\$141.94
Cost of Liens	103.35
Town Reports	58.13
Maine Municipal Association	15.00
State of Maine Publicity Bureau	25.00
Auditing Town Books	47.60
Watchman	4.00
	<hr/>
	\$395.02
	<hr/>
	\$839.02

PROTECTION OF PERSONS AND PROPERTY

Fire Department

Appropriation	\$ 11.38
Bal. Forward 1938	237.20
	<hr/>
	\$248.58
Selectmen's Warrants	\$239.48
	<hr/>
Unexpended Balance	\$9.10

HEALTH AND SANITATION

School Doctor

Selectmen's Warrants:	\$25.00
Overdraft	\$25.00

GARBAGE DISPOSAL

Appropriation	\$225.00
Selectmen's Warrants	\$225.00

FIRST AID SUPPLIES

Receipts	\$ 1.50
Overdraft	50.31

Selectmen's Warrants	\$51.81
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HEALTH OFFICER

Selectmen's Warrants:	
Officer's Salary	\$10.00
Officer's Expenses	2.00
These costs were paid from the accounts mentioned.	

HIGHWAYS

Roads And Bridges

Receipts:	
Appropriation	\$585.00
State Treasurer	223.15
	\$808.15

Selectmen's Warrants:

Labor	443.34	
Truck Hire	56.63	
	<hr/>	
		\$499.97

Sanding and Snow Removal

Labor	\$39.38	
Truck Hire	3.88	
	<hr/>	
		\$43.26

Total for Roads	\$543.23
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Old Age Assistance was
taken from this account
and was reimbursed from
State

\$111.60

\$654.83

Unexpended Balance	\$153.32
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 PLANK WALK

Appropriation	\$15.00
Selectmen's Warrants	2.11
	<hr/>
Unexpended Balance	\$12.89

 REPAIRS ON PLANTATION WHARF

Selectmen's Warrants	\$9.78
Overdraft	\$9.78

CHARITIES

Mother's Aid

Selectmen's Warrants	\$262.50
Overdraft	\$262.50

Old Age Assistance

Selectmen's Warrants	\$111.60
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This amount was paid from Road Account and was reimbursed from the State.

Note: See Auditor's report on Overdrafts

EDUCATION

Schools

Receipts:

Appropriations	\$1150.00
Feb. 10, 1938 Bal. Forward	112.10
State School Fund	180.51
	<hr style="width: 100%; border: 0.5px solid black;"/>
	\$1442.61

Selectmen's Warrants:

Teacher's Wages	\$876.25
Janitor's Service	122.50
Fuel for School	156.95
Books and Supplies	69.74
High School Tuition	46.67
	<hr style="width: 100%; border: 0.5px solid black;"/>
	\$1272.11

Unexpended Balance	<hr style="width: 100%; border: 0.5px solid black;"/> \$170.50
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Superintendent of Schools

Appropriation	\$250.00
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Selectmen's Warrants	221.07
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Unexpended Balance	\$ 28.93
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School House Repairs

Selectmen's Warrants	\$54.00
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Overdraft	\$54.00
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School House Insurance

Selectmen's Warrants	\$37.50
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Overdraft	\$37.50
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UNCLASSIFIED

Discounts

Selectmen's Warrants	\$76.46
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Overdraft	\$76.46
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Cemetery

Appropriation	\$75.00
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Selectmen's Warrants	\$13.00
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Unexpended Balance	\$62.00
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TAXES

State Tax, 1939

Appropriation	\$1248.56
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Selectmen's Warrants	\$1248.56
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County Tax, 1939

Appropriation	\$540.58
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Selectmen's Warrants	\$540.58
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Dog Tax, 1939

Receipts: Clara R. Burton, Clerk	\$23.00
Selectmen's Warrants	\$23.00

Excise Tax, 1939-1940

Receipts	\$70.32
Unexpended Balance	\$70.32

Supplemental Tax**And Interest on Overdue Taxes**

Supplemental Tax	\$10.22
Interest on Overdue Taxes	1.07
	<hr/>
Unexpended Balance	\$11.29

TAX COLLECTOR'S REPORT

Amount Committed May 5, 1939	\$4756.43
Excise Tax 1939-40	70.32
1938 Tax of Geo. W. C. Studley	10.22
Int. on 1939 Taxes paid after Dec. 1st	1.07
	<hr/>
	\$4838.09
Amount Paid Treasurer, Cash	\$4661.67
Discounts allowed	76.46
Tax Lien, Property of Sidney Baldwin	89.04
Uncollected Personal Tax of Sidney Baldwin	.70
Tax Lien, Property of Chas. Studley Heirs to Harold Jones	10.22
	<hr/>
Total Credits	\$4838.09

NOTE: A discount of 3 percent is allowed on all taxes paid before July 1st; 6 percent interest charged on all taxes after December 1st. Uncollected personal and poll taxes and un-

collected real estate (upon which liens have not been placed)
are personal liabilities of the collector according to law.

LIST OF TAX LIENS FOR 1939

Sidney Baldwin	\$89.04
Chas. Studley Heirs to Harold Jones	10.22
	<hr/>
Total Liens	\$99.26

LIST OF UNCOLLECTED TAX FOR 1939

Sidney Baldwin Personal Tax	\$.70
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NOTE: Liens above were placed on real estate upon which the taxes had not been paid. This is necessary to prevent the tax becoming a personal liability of the collector. These liens were recorded by Register of Deeds at Wiscasset, Me., and represent an obligation of the property for 18 months after which time the liens automatically foreclose and the property belongs to the town to dispose of. See Public Laws of 1933. After a lien has been recorded for the owner to clear title the lien must be discharged at the Registry of Deeds. A recorded tax deed should be quit claimed to clear title to a property.

Respectfully submitted,

VIRGINIA L. DAVIS,
Collector of Taxes.

LIST OF UNCOLLECTED TAX, 1938

Josephine A. Townsend, Collector	
Isaac J. White, Poll Tax	\$3.00

TREASURER'S REPORT

Feb. 10, 1939, Impounded Cash		\$1251.11
Cash balance forward		2261.05
Receipts		
Taxes		
Property and Poll	\$4580.06	
Supplementary	10.22	
Excise, 1939-1940	70.32	
Discounts	76.46	
Interest	1.07	
Tax Liens and Deeds	122.99	
Bank Stock	21.60	
	<hr/>	\$4882.72
Licenses		
Dog	\$23.00	
Dog refund	11.91	
	<hr/>	34.91
Departmental Receipts		
Highway	\$223.15	
Health (First Aid)	1.50	
Education	180.51	
	<hr/>	405.16
Total Receipts		<hr/> \$8834.95
Warrants and Orders Paid	\$5795.81	
Cash on Hand	1788.03	
Impounded Cash	1251.11	
	<hr/>	\$8834.95

NOTE: Treasurer disburses money only on orders and warrants from Selectmen.

NOTE: Bank stock received from the State are taxes collected by the State on stocks of such corporations and paid to the towns

according to the amount of stock held by owners residing in those towns.

The Dog License refund is from money left over from dog licenses received by the State after paying damage by dogs and Administrative expenses.

The Tax Collector receives credit on his Commitment for Liens on real estate for that year for discounts on taxes and abatements of taxes. This is done by the Selectmen drawing a warrant instructing the treasurer to credit her with the amounts.

Respectfully submitted,

EMMA FIELD,
Treasurer Monhegan Plantation.

PLANTATION CLERK'S REPORT

Of Births, Marriages and Deaths for the Year

BIRTHS

At Camden, Maine, May 29, 1939, to Mr. and Mrs.
Floyd E. Singer, a son, Robert Charles.

MARRIAGES

At Lewiston, Maine, November 14, 1939, Ferdinand
L. Day of Monhegan, Maine and Miss Josephine F. Davis of Monhegan, Maine.

DEATHS

None

Respectfully submitted,

CLARA R. BURTON,
Plantation Clerk.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Citizens of Monhegan, Greetings:

I shall begin this, my 15th annual report, with the usual facts and figures. The School Census of last April showed that there were 26 young people between the ages of 5 and 21 who are residents of Monhegan. This is one more than a year ago. The enrollment numbers the same, 13. The pupils are:

Betty Field and William Orne in Grade VIII

Virginia Stanley in Grade VII

Leonebel Connaway in Grade VI

Vinal Foss and Walter Green in Grade V

Enid Stanley in Grade IV

Priscilla Burton and Philip Orne in Grade II

Anita Burton, Henley Day, Nancy Singer and
James White in Sub-Primary

Our four eighth graders of last June are all away at High School. George Green is at Thomaston, Sherman Stanley at Friendship; Betsey Pierce and Lorraine Richardson are at Lee Academy.

Gladys Hutchins graduated from Thomaston High School last June. Maurice Davis has entered Gorham Normal School.

The teacher is the most important factor in any school. We have tried consistently to retain our good teachers and to fill vacancies with the most promising candidates. We are fortunate in retaining Miss Margaret Bartlett of Windsorville for a fourth year. Her salary is \$25 per week. She is putting faithful time, thought and effort into her task of helping each child to make a maximum growth in mind and character and to lay a foundation of excellent health.

The books are for the most part in first class condition and we hope to continue them so. We reported

a year ago the purchase of a new series of English texts; we are working in all grades to improve the speech of boys and girls and these new books are a great help. Several new dictionaries were purchased last spring.

We are emphasizing citizenship in our schools, but it is an elusive thing, like character. We can teach multiplication, then give a test, and find that the child can multiply. We cannot teach government and then be sure that the young adult will study his country's problems and choose officials wisely. But we DO believe that good citizenship is vital in a democratic society. In History, Geography and Civics we show how problems have been met and solved in the past. We emphasize the lessons to be found in the lives of men and women who have done their part to make America great. We teach the principles upon which local, state and national governments are organized and operated.

A Junior American Citizen Club has been established at the school, under officers chosen by the children. The purpose is to observe fittingly the patriotic holidays of America, and to practice the life of the good citizen in health, safety, conservation of wild life, kindness to birds and animals, cooperation, etc.

We also lay stress upon the importance of current history, encouraging pupils in the upper grades to read papers and magazines and listen to news on the radio.

In conclusion I wish to tell you that I have enjoyed working with parents and citizens who are interested in their schools and with growing boys and girls who are to be the citizens of tomorrow.

Respectfully submitted,
HAROLD B. CLIFFORD, Supt.

WARRANT

For Annual Plantation Meeting for Year 1940

To Fred L. Townsend, Constable of the Plantation of Monhegan in Lincoln County, Greeting:

In the name of the State of Maine you are hereby required to notify and warn the Inhabitants of said Plantation qualified to vote in Plantation affairs to assemble at School House in said Plantation on Monday, the 11th day of March, 1940, at one o'clock in the afternoon to act on the following articles, namely:

Art. 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose all necessary Plantation Officers for the ensuing year, Plantation Clerk, three Assessors, Treasurer, Collector of Taxes, Constable, Road Commissioner, one Member of Schoolboard, Truant Officer and Surveyor of Wood and Lumber.

Art. 3. To hear and act on Treasurer's Report.

Art. 4. To see if the Plantation will vote to raise and appropriate the sum of \$1100.00, more or less, for Schools, including teacher's wages, fuel, janitor's service, high school tuition, books and school supplies.

Art. 5. To see if the Plantation will vote to raise and appropriate the sum of \$400.00, more or less, for repairs of roads and bridges.

Art. 6. To see if the Plantation will vote to raise and appropriate the sum of \$800.00, more or less for General Government; including officers' salaries,

officers' expenses, town reports, contingent and administrative expenses.

Art. 7. To see what sum the Plantation will vote to raise and appropriate for Superintendent of Schools.

Art. 8. To see if the Plantation will vote to raise and appropriate the sum of \$210.00 for Mother's Aid.

Art. 9. To see if the Plantation will vote to raise and appropriate the sum of \$223.15 for Old Age Assistance.

Art. 10. To see if the Plantation will vote to raise and appropriate the sum of \$25.00 for Medical Examination of School Children.

Art. 11. To see if the Plantation will vote to raise and appropriate the sum of \$50.00, more or less, for First Aid Medical Supplies.

Art. 12. To see if the Plantation will vote to raise and appropriate a sum of money and how much for Schoolhouse repairs.

Art. 13. To see if the Plantation will vote to raise and appropriate the sum of \$15.00 for Island Cemetery.

Art. 14. To see if the Plantation will vote to raise and appropriate a sum of money and how much for Fire Fund.

Art. 15. To see if the Plantation will vote to raise and appropriate the sum of \$225.00, more or less, for Disposal of Garbage.

Art. 16. To see what sum the Plantation will vote to raise and appropriate for advertising our natural

resources, advantages and attractions, under the provisions of Chapter 5, Sec. 82, of the Revised Statutes, said money to be expended under direction of State of Maine Publicity Bureau.

Art. 17. To see if the Plantation will vote to allow 3% discount on Taxes if paid before July 1st and to charge 6% interest after December 1st, if not paid on or before that date.

Art. 18. To see what sum the Plantation will vote to raise and appropriate for Ice Pond Plank Walk.

Art. 19. To see what sum the Plantation will vote to raise and appropriate for repairs on Plantation Landing.

Art. 20. To see if the Plantation will vote to grant the Assessors authority to hire money in anticipation of taxes should it be necessary.

Art. 21. To see if the Plantation will vote to authorize the Assessors on the behalf of the Plantation to sell and dispose of any real estate acquired by the Plantation for non-payment of taxes, thereon, on such terms as they may deem advisable and to execute quit claim deeds for such property.

Art. 22. To see what sum the Plantation will vote to raise and appropriate for Discounts and Abatements.

Art. 23. To see if the Plantation will vote to raise and appropriate the sum of \$56.25 for Schoolhouse Insurance.

Art. 24. To act on any and all business that may lawfully come before the said meeting.

The Assessors hereby give notice that they will be in session at the School house and place of meeting on Monday, the day of said meeting for the purpose of correcting the lists, of voters from 12:30 o'clock in the afternoon until the Polls are closed.

Given under our hands this 16th day of February
A. D. 1940.

EARL S. FIELD

E. G. WINCAPAW

J. A. STEVENS

Assessors of Monhegan Plantation.